This fact sheet relates to individuals or entities who make a gift over the gift threshold to a candidate or a registered political party.

Who is a political donor?

A political donor is considered to be an individual or an entity who makes a gift or loan for the benefit of a candidate or a registered political party.

For definitions and examples of a gift or loan, refer to Fact Sheet 2 - Definition of gifts and loans.

Under sections 264-265 of the Electoral Act 1992, donors who donate $1,000 or more to a candidate during the disclosure period for an election or to a registered political party in a reporting period, have disclosure obligations to the ECQ. This includes who are both in Queensland and outside Queensland.

Note: Caps (limits) on political donations made to candidates, registered political parties and third parties during the donation cap period for an election will commence on 1 July 2022.

Penalties will apply for any gifts, loans and political donations that do not comply with the caps after that date.

Disclosure of donations to the ECQ

What needs to be disclosed

For gifts made to a candidate the required details of a gift are (under section 264(8)(b):
- the value of the gift;
- the date on which the gift was made;
- the relevant particulars of the entity that made the gift; and
- if the entity is not the source of the gift, the relevant particulars of the entity that is the source of the gift.

For gifts made to registered political parties (under section 265(2)):
- the value of the gift,
- the date on which the gift was made,
- the name and address of the recipient party, and
- if the entity is not the source of the gift, the relevant particulars of the entity that is the source of the gift.

When to lodge a disclosure return

Donors to State election campaigns must disclose gifts made towards the campaign of a candidate or a political party, in real-time, which means within 7 business days of making the donation.

Both recipients and donors of gifts must disclose them to the ECQ. The ECQ then publishes this information.

How to lodge a return

Disclosures should be lodged via the ECQ’s Electronic Disclosure System (EDS).

Donors will be required to establish a donor profile in the EDS and provide the following information for each gift:
- the name and address of the donor
- the date the gift or loan was made
- the value of the gift, loan or non-monetary 'gift-in-kind'), and
- the relevant particulars of the person who gave the gift.
If the person who gave the gift is not the original source of the gift, the **relevant particulars of the original source** of the gift or loan must also be provided:

- For an unincorporated association - the name of the association; and the names and addresses of the members of the executive committee of the association; or
- For a trust fund or foundation - the names and addresses of the trustees of the fund or the foundation; or the title or other description of the trust fund or the name of the foundation; or
- Otherwise - the name and address of the entity.

Should it not be possible to lodge a return via the [Electronic Disclosure System](#), a paper form can be requested by emailing fad@ecq.qld.gov.au.